

THE SINDH REVENUE BOARD (AMENDMENT) ACT, 2025
SINDH ACT NO. XXVI OF 2025

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[15th December, 2025]

AN ACT to amend the Sindh Revenue Board Act, 2010.

WHEREAS it is expedient to amend the Sindh Revenue Board Act, 2010, in the manner hereinafter appearing; **Preamble.**

It is hereby enacted as follows:-

1. (1) This Act may be called the Sindh Revenue Board (Amendment) Act, 2025. **Short title and commencement.**
 (2) It shall come into force at once.
2. In the Sindh Revenue Board Act, 2010, hereinafter referred to as the said Act, in section 2 – **Amendment of section 2 of Sindh Act No. XI of 2010.**
 - (i) after in clause (h), the following new clause shall be inserted:-

“(hh) “notification” means a notification issued under this Act and published in the official Gazette of Sindh, which shall take effect from the date specified therein, notwithstanding the fact that the issue of the official Gazette, in which the notification appears, is published on any date after the date of that notification;

(hhh) “officer” includes an officer of the SRB appointed under section 34 of the Sindh Sales Tax on Services Act, 2011 (Act No. XII of 2011);
 - (ii) in clause (k), after the semi-colon at the end, the word “and” shall be added; and
 - (iii) in clause (l), for the word “and”, the word “the” shall be substituted and the semi-colon at the end shall be replaced by a full stop.
3. In the said Act, in section 3 – **Amendment of section 3 of the Sindh Act No. XI of 2010.**
 - (i) in sub-section (1), for the words “may to”, the word “may” shall be substituted;
 - (ii) in sub-section (3), in the second proviso, for the words “two years in a manner that such a person does not exceed

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the age of sixty-five years at the end of such extended period”, the words “three years” shall be substituted;

- (iii) in sub-section (6), for the full-stop at the end, a colon shall be substituted and, thereafter, the following proviso shall be added:-

“Provided that where the office of the Secretary is vacant due to absence or any other cause, the Board may appoint any officer of the SRB, not below the rank of a Commissioner or a Director, to be the Secretary of the Board as a stop-gap arrangement.”;

- (iv) for sub-section (7), the following shall be substituted:-

“(7) The Board shall meet at least once in three months or at such frequent intervals as the Chairman may deem appropriate.”.

4. In the said Act, in section 5 –

**Amendment of
section 5 of the
Sindh Act No. XI of
2010.**

- (a) in sub-section (1) –

(i) in clause (a), for the word “implement”, the words “formulate and implement” shall be substituted;

- (ii) for clause (b), the following shall be substituted:-

“(b) to assess, identify, create, increase, decrease, designate or re-designate, upgrade or downgrade any post and to prepare and execute internal job posting regime in accordance with Human Resource Policy;

(iii) in clause (i), for the word “commissioners”, the word “officers” shall be substituted;

- (iv) after clause (i), as amended above, the following new clause shall be inserted:-

“(i-a) to appoint law officers, whether whole time or part-time, on contract basis, with or without remuneration, to represent the Board and its officers in matters of litigation in any court of law or tribunal and other judicial or quasi-judicial forums and also to perform such other duties and

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functions as may be assigned to them or required
by the Board;” and

- (v) in clause (j) –
 - (a) after the word “consultants,” the words “law officers,” shall be inserted;
 - (b) for the word “commissioners,” the word “officers” shall be substituted; and
 - (c) the word and comma “fellows,” shall be omitted.